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Montreal

November 24, 2006

Jonathan D. Cutler

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Our Matter Number: 1056840

Toronto

Ottawa

SENT BY FACSIMILE

Calgary

USPTO

New York

Refunds Branch

Dear Sirs:

**Re: Request for refund
Jonathan Cutler's MasterCard**

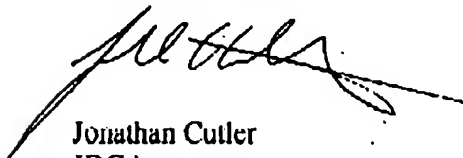
We hereby request the refund of a transaction charged to the above-mentioned credit card in the amount of \$1,700.00 for the following reason:

An amount of \$1,700.00 for the payment of issue fee and publication fee (Fee Codes 1501 and 1504) was charged to the undersigned MasterCard (No. 5587 2600 0026 2923) on January 18, 2006 but has been applied to Patent Application No. 10/605,158 instead of Patent Application No. 10/605,168, as shown on the attached Fee Transmittal Form stamped by the USPTO. Due to this error, Patent Application No. 10/605,168 was abandoned on March 22, 2006. Upon filing proof of payment on due date, a notice of rescinded abandonment was issued and \$1,700.00 were charged a second time on the same credit card on August 10, 2006.

We ask you to please acknowledge receipt of the present request.

In anticipation of your response, we remain,

Yours very truly,



Jonathan Cutler
JDC:jp

Encl.

12/22/2006 RCLEMONS 00000004 10605168

01 FC:1501
02 FC:1504

1400.00 OP
300.00 OP

